Commissioner of C. Ex. Vs. Manish Engineering Corporation

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SooperKanoon Citation : sooperkanoon.com/29382

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-18-2002

Reported in : (2003)(162)ELT670Tri(Mum.)bai

Judge : K Kumar

Appellant : Commissioner of C. Ex.

Respondent : Manish Engineering Corporation

Judgement :

1. No one is present for the respondent. Shri M.H. Shaikh, learned J.D.R. is present on behalf of the Revenue. He has submitted that the credit has been availed on invalid documents, which is not admissible.

The learned Commissioner (Appeals) has clearly stated in his order that the appellant has rectified the deficiency pointed out in the Show Cause Notice.The deficiencies are such which are of procedural nature and on rectification the documents become valid for availing the credit. The deficiencies pointed out are such which will not have any adverse effect on the duty paying character of the goods. On rectification, the invoices as is evident from the copies enclosed to the appeal, have all been defaced by the proper officer.

2. After hearing the learned J.D.R. and perusal of the records, I do not find any reasons to interfere with the order passed by the learned Commissioner (Appeals). The appeal filed by the Revenue is accordingly dismissed.